

# **MARS to eMARS Conversion Federal Fund Cash Cleansing Clarification**



Prepared for  
**Commonwealth of  
Kentucky  
eMARS Project**

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# MARS to eMARS Conversion

## Federal Fund Cash Cleansing Clarification

Some grant accountants have expressed mistaken understandings about how to interpret the Federal Fund Account Balances by Grant report in the ProjCash3 database. Some people indicated that they thought a grant with a cash balance is “out-of-balance.” Other people expressed the understanding that if the “Grant Totals” line was zero there was nothing they had to do with the grant. Both of these understandings are incorrect. The purpose of this paper is to clarify these areas.

### I. Grant Out of Balance

Figure 1 is an example of a grant that is “out-of-balance.” The grant totals to a non-zero value, because the sum of debits and the sum of credits do not fully offset one another. Positive values represent debit balances, and negative values represent credit balances.

If the grant in Figure 1 is one that will convert to eMARS, then you must determine the cause of the out-of-balance condition and correct it. The cause is most likely a JVM that failed to classify a cash line by a grant. See “Step 5 – For grants that will be converted, record corrections to ‘out-of-balance’ conditions” in the “Federal Fund Cash and Related Balances Data Preparation and Cleansing Guide.”

Note that out-of-balance grants are relatively rare occurrences. So do not be surprised if you do not find any in your data.

Grant	Account	FY 1999	FY 2000	FY 2001-2004	FY 2005	FY 2006	Total
AYCMS5-S0-Z	01-0110	\$0.00	\$0.00	\$0.00	\$366.17	(\$2,751.66)	(\$2,385.49)
AYCMS5-S0-Z	22-	\$0.00	\$0.00	\$0.00	\$5,088.77	\$3,040.16	\$8,128.93
AYCMS5-S0-Z	31-	\$0.00	\$0.00	\$0.00	(\$5,088.77)	(\$288.50)	(\$5,377.27)
<b>Grant Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$366.17</b>	<b>\$0.00</b>	<b>\$366.17</b>

Figure 1

## II. Grants In Balance with Cash Balance

Step 4 of the “Federal Fund Cash and Related Balances Data Preparation and Cleansing Guide” instructs you to dispose of cash balances identified with grants that will not be converted. Figures 2 and 3 are examples of such cash balances. Note that while these entities are “in balance” (i.e., debit balances and credit balances fully offset one another), they do contain cash balances that you must deal with (lines containing “01-0110” in the “Account” column). These cash balances include those where there is no identifier in the “Grant” column. If a cash balance is identified with an entity that will not convert to eMARS (i.e., no grant identifier as well as grant identifier), then you must make a disposition of that cash balance. See Step 4 of the “Federal Fund Cash and Related Balances Data Preparation and Cleansing Guide” for detailed instructions.

Grant	Account	FY 1999	FY 2000	FY 2001-2004	FY 2005	FY 2006	Total
- -	01-0110	\$0.00	\$85,829.94	(\$121,314.52)	\$55,035.94	\$7,193.25	\$26,744.61
- -	02-0231	\$0.00	(\$109,761.96)	\$109,761.96	\$0.00	\$0.00	\$0.00
- -	03-0324	\$0.00	(\$26,744.61)	\$0.00	\$0.00	\$0.00	(\$26,744.61)
- -	03-0331	\$0.00	\$50,676.63	\$11,552.56	(\$55,035.94)	(\$7,193.25)	\$0.00
<b>Grant Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Figure 2

Grant	Account	FY 1999	FY 2000	FY 2001-2004	FY 2005	FY 2006	Total
VC080-01-Z	01-0110	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VC080-01-Z	22-	\$0.00	\$0.00	\$33,701.85	\$0.00	\$0.00	\$33,701.85
VC080-01-Z	31-	\$0.00	\$0.00	(\$33,701.85)	\$0.00	\$0.00	(\$33,701.85)
<b>Grant Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
VC081-01-Z	01-0110	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VC081-01-Z	22-	\$0.00	\$0.00	\$34,000.06	\$0.00	\$0.00	\$34,000.06
VC081-01-Z	31-	\$0.00	\$0.00	(\$34,000.06)	\$0.00	\$0.00	(\$34,000.06)
<b>Grant Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
VC082-01-Z	01-0110	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VC082-01-Z	22-	\$0.00	\$0.00	\$35,091.00	\$0.00	\$0.00	\$35,091.00
VC082-01-Z	31-	\$0.00	\$0.00	(\$35,091.00)	\$0.00	\$0.00	(\$35,091.00)
<b>Grant Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
VC088-01-Z	01-0110	\$0.00	\$1,875.40	(\$2,998.49)	\$0.00	\$0.00	(\$1,123.09)
VC088-01-Z	22-	\$0.00	\$8,124.88	\$0.00	\$0.00	\$0.00	\$8,124.88
VC088-01-Z	31-	\$0.00	(\$10,000.28)	\$2,998.49	\$0.00	\$0.00	(\$7,001.79)
<b>Grant Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Figure 3